

# 2005 MICHIGAN 1040CR-2

## Homestead Property Tax Credit

### Claim for Veterans and Blind People

#### Forms and Instructions

**Filing Due Date: April 17, 2006**

#### What's Inside

For *Tax Information and Assistance*, see page 2.

Internet and telephone services are available 24 hours a day. See page 2 for details.

A full *Index* of this booklet is on page 2.

*General Information About the Homestead Property Tax Credit* begins on page 3.

Instructions for completing Form MI-1040CR-2 begin on page 7.

Forms begin on page 11.

A listing of School District Codes begins on page 15.

#### e-file: Secure, Fast and Convenient, and it May Be Free!

E-file your *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People MI-1040CR-2* with or without Form MI-1040 and get your refund faster. Visit our Web site at **[www.Mifastfile.org](http://www.Mifastfile.org)** to find an authorized e-file provider near you, a list of resources offering this service and information on free e-file services.



#### Use Direct Deposit

Your refund is deposited directly into your account at the financial institution of your choice, eliminating lost or stolen refund checks. See page 9.

#### Unclaimed Property

The Michigan Department of Treasury is holding millions of dollars in abandoned and unclaimed property belonging to Michigan residents. To check if the Department of Treasury is holding funds for you or your family, visit our Web site at **[www.michigan.gov/treasury](http://www.michigan.gov/treasury)**.



**Visit Treasury's Web Site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury).**

# Index

Amending .....	5	Forms .....	11-14	Property taxes that can be claimed for credit .....	4-5
Assistance .....	2	Home used for business .....	5	Qualifying for a credit .....	3-4
Bought or sold a home .....	5	Household income defined .....	4	Part-year residents .....	6
Cooperative housing .....	5	Household income limits .....	4	Rent .....	5
Common errors .....	3	Income property .....	5	Room and board .....	5
Credit limitations .....	4	Line-by-line instructions .....	7-9	School district code list .....	15-16
Deceased claimants .....	6	Married, filing separately .....	7	Separated, credit calculation .....	6-7
Delay paying property tax .....	4	Married in 2005 .....	6	Service fee housing .....	5
Direct Deposit .....	9	Mobile homes .....	5	Shared housing .....	7
Divorced, credit calculation .....	6-7	Moving .....	5	Subsidized housing .....	5
Due date .....	4	Nursing homes .....	6	Tax-exempt housing .....	5
Duplexes .....	5	Owner-occupied income property ....	5		
Farmers .....	5				

## Tax Information and Assistance

The Michigan Department of Treasury offers a variety of services designed to assist you, and most are available 24 hours a day, seven days a week.

**IMPORTANT:** To obtain information about your account using the Internet and telephone options listed below, you will need the following information from your return:

- Social Security number of the primary filer (the filer listed first on the return),
- Tax year of the return,
- Adjusted gross income or household income, and
- Filing status (single, married joint, married separate).

### INTERNET OPTIONS

#### [www.michigan.gov/incometax](http://www.michigan.gov/incometax)

Find the following information on this Web site:

- Current year forms and instructions
- Answers to many tax preparation questions
- Most commonly used tax forms
- Free assistance in preparing your return
- Other tax time resources.

#### [www.michigan.gov/iit](http://www.michigan.gov/iit)

This secure Web site was designed specifically to protect your personal tax information. Use this Web site to:

- Check the status of your return
- Check estimated payments you made during the year
- Check the status of letters you have sent to Treasury
- Change your address
- Ask a specific question about your account.

### TELEPHONE OPTIONS

#### 1-800-827-4000

#### Automated Information Service

With Treasury's automated phone system, you can:

- Request the status of your refund
- Request information on estimated payments
- Order current tax year forms.

**TeleHelp:** For prerecorded information about income tax and tax credit topics, dial 1-800-827-4000 and press option "1." See list of topics below.

While most questions can be answered by the Automated Information Service, you may also speak with one of our customer service representatives from 8:00 a.m. to 4:45 p.m., Monday through Friday, by calling 1-800-827-4000.

**TTY: Persons who are deaf, hard of hearing or who have a speech impairment may call (517) 636-4999.**

### Tax Information at Your Fingertips!

#### Tele-Help code numbers and topics

112	Address changes
151	Deceased taxpayers
192	Direct deposit; routing number
171	Electronic filing
181	Home electronic filing
331	Home Heating Credit
411	Principal Residence Exemption Affidavits
351	Household income/adjusted gross income, difference
131	Refund offsets
121	Requesting a copy of your return
127	Residency
191	Tax due, penalty and interest
321	Special situations for property tax credits
111	Where to go for help
141	Who must file an income tax return; how to file

If you need help completing your credit form, contact your local senior citizen center or community service agency to find out if a volunteer tax assistance program is available.

---

## A Note About Debts

Michigan law requires that any money owed to the State or other agencies be deducted from your refund before it is issued. This includes money owed for past due taxes, student loans, child support due the Friend of the Court, an IRS levy, money due a State agency, a court-ordered garnishment or other court orders. Taxpayers who are married, filing jointly may receive an *Income Allocation to Non-Obligated Spouse* form (743). Completing and filing this form may limit the portion of the refund that can be applied to a liability. If Treasury applies all or part of your refund to any of these debts, you will receive a letter of explanation.

---

## Mailing Label

Review the label on the back cover of this book. If your name and address are correct and your filing status is the same as last year (single, married filing jointly or married filing separately), place the label on the top of page 1 of your tax return. It is important that you place your label in the space provided. If the information on your label is not correct, do not use the label. Enter the correct information on your return.

---

## DHS/FIP Benefits Worksheet

If you received Family Independence Program (FIP) assistance or other Department of Human Services (DHS) benefits in 2005, you will need to complete the FIP/DHS Worksheet on page 8. Carry the amount from your Worksheet to line 30 on your MI-1040CR-2.

---

## Important Reminders

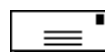
Review your claim and make sure it is complete. Check for the following **common errors** that may delay your refund:

- Using a mailing label with incorrect information
- Illegible writing
- Transposing numbers in the Social Security number
- Entering figures on the wrong lines
- Computation errors
- Omitting the taxable value of your homestead
- Omitting the school district code
- Failing to report total household income from all sources, both taxable and nontaxable, on the property tax credit claim
- Leaving the FIP line blank (line 24), entering the wrong amount of FIP assistance or entering the household income subtotal on this line
- Reporting two years of property taxes or special assessments
- Filing multiple returns for the same tax year.

---

## Where to Mail Your Claim

Mail your claim to:



**Michigan Department of Treasury**  
**Lansing, MI 48956**

Do not mail your 2005 claim in the same envelope with a claim for any other tax year or the processing of your 2005 claim will be delayed. Mail your 2005 claim in a separate envelope.

---

# General Information About the Homestead Property Tax Credit

---

This booklet is intended as a guide to help you complete your claim; it does not take the place of the law. If you are required to file a *Michigan Individual Income Tax Return* (Form MI-1040), wait until you complete that form, then file your credit claim with it.

A *Homestead Property Tax Credit Claim for Veterans and Blind People* (Form MI-1040CR-2) is included in this booklet. If you qualify based on the information below, complete this form and the *Homestead Property Tax Credit Claim* (Form MI-1040CR). File the form that gives you the larger credit.

The request for your Social Security number(s) is authorized under United States Code (USC) Section 42. Social

Security numbers are used by the Michigan Department of Treasury to conduct matches against benefit income provided by the Social Security Administration and other sources to verify the accuracy of the home heating and property tax credit claims filed and to deter fraudulent filing(s).

---

## Who May Claim a Property Tax Credit

You may claim a property tax credit if **all** of the following apply:

- You were -a Michigan resident at least six months of 2005.
- Your homestead is located in Michigan.
- You pay property taxes or rent on your Michigan homestead.

You can have only **one homestead** at a time and you must be the occupant as well as the owner or renter. Your homestead can be a rented apartment or a mobile home on a lot in a mobile home park. A vacation home or income property is **not** considered your homestead.

Your homestead is in your state of **domicile**. Domicile is the place where you have your permanent home. It is the place you plan to return to whenever you go away. Even if you spend the winter in a southern state, your domicile is still in Michigan. College students and others whose permanent homes are not in Michigan are **not** Michigan residents. Domicile continues until you establish a new permanent home.

---

## Who May File the MI-1040CR-2

You may file Form MI-1040CR-2 if you are:

- Blind and own your homestead.
- A veteran with a service-connected disability or veteran's surviving spouse
- A surviving spouse of a veteran deceased in service
- Active military, pensioned veteran or his/her surviving spouse whose household income is less than \$7,500
- A surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II or World War I whose household income is less than \$7,500

If you are blind and rent your homestead, claim your credit on Form MI-1040CR as a totally and permanently disabled person. See page 2 if you need the Form MI-1040CR.

---

## Household Income Limits

Household income cannot be more than \$7,500 for some military personnel. See line 6 on Form MI-1040CR-2 for more information. If your income is over the limit for Form MI-1040CR-2, you may qualify for a credit using Form MI-1040CR.

Taxpayers with household income over \$82,650 are **not** eligible for a credit in any category. The computed credit (line 11) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that household income exceeds \$73,650. If filing a part-year return, you must annualize your income to determine if the income limitation applies. See instructions for annualizing on page 9.

---

## Property Tax Credit Limits

If you own your home, your credit is based on the 2005 property taxes levied on your home, the taxable value of your homestead and the allowance for your filing category. See Table 1 on page 10 for your allowance. If you do not know the taxable value of your homestead, contact your local treasurer.

If you rent your home, your credit depends on how much rent you pay, an allowance for your filing category and the millage rate on the rented property.

The millage rate is the total millage levied by your city or township, county and school district. If you do not know the rate, contact your local treasurer.

Your credit cannot be more than \$1,200.

---

## When to File

If you do not have to file a *Michigan Individual Income Tax Return* (Form MI-1040), you may file your credit claim as soon as you know your household income and property taxes levied in 2005. If you are required to file a Michigan income tax return, your credit claim should be attached to your tax return and filed by April 17, 2006 to be considered timely. The deadline for claiming a refund is April 15, 2010.

---

## Delaying Payment of Your Property Taxes

Senior citizens, disabled people, veterans, surviving spouses of veterans, and farmers may be able to delay paying property taxes. Contact your local or county treasurer for more information about delaying payment of your property taxes.

---

## Household Income

Household income is the total income (taxable and nontaxable) of both spouses or of a single person maintaining a household. It is your federal adjusted gross income (AGI) plus all income exempt or excluded from AGI. Include gains realized on the sale of your residence regardless of your age or whether or not these gains are exempt from federal income tax.

---

## Household income does NOT include:

- Payments received by participants in the **foster** grandparent or senior companion program
- Energy assistance grants
- Government payments to a third party. For example, payments made by the DHS to a provider of a service.

**Note:** If payment is made from money withheld from your benefit, the payment is part of household income. For example, the DHS may pay your rent directly to the landlord.

- Money received from a government unit to repair or improve your homestead
- Surplus food or food stamps
- State and city income tax refunds and homestead property tax credits
- Chore service payments (These payments are income to the provider but not income to the person receiving the service.)
- The first \$300 from gambling, bingo, lottery, awards or prizes
- The first \$300 in gifts, cash or expenses paid on your behalf by a family member or friend
- Amounts deducted from Social Security or Railroad Retirement benefits for Medicare premiums
- Life, health and accident insurance premiums paid by your employer. However, if you pay medical insurance or Health Maintenance Organization (HMO) premiums for you or your family, you may deduct the cost from household income.
- Loan proceeds
- Inheritance **from a spouse**
- Life insurance benefits **from a spouse**.

---

## Property Taxes That Can Be Claimed for Credit

Ad valorem property taxes levied on your homestead in 2005, including collection fees up to 1 percent of the taxes, can be claimed no matter when you pay them. You may **add** to your 2005 taxes the amount of property taxes billed in 2005 from a corrected or supplemental tax bill. You must **deduct** from your 2005 property taxes any refund of property taxes received in 2005 that was a result of a corrected tax bill from a previous year.

---

## Do not include:

- Delinquent property taxes (e.g., 2004 property taxes paid in 2005)
- Penalty and interest on late payment of property tax
- Delinquent water or sewer bills
- Property taxes on cottages or second homes
- Most special assessments for drains, sewers and roads do not meet specific tests and may not be included. You may

include special assessments only if they are levied using a uniform millage rate, are based on taxable value, and are either levied in the entire taxing jurisdiction or they are used to provide police, fire or advanced life support services and are levied township-wide, except for all or a portion of a village.

**Home used for business.** If you use part of your home for business, you can claim the property taxes on the living area of your homestead but **not** the property taxes on the portion used for your business.

**Note:** School operating taxes are only levied on the non-homestead portion of the property and may not be included in taxes levied when computing the property tax credit.

**Owner-occupied duplexes.** When both units are equal, you are limited to 50 percent of the tax on both units, after subtracting the school operating taxes from the total taxes billed.

**Owner-occupied income property.** Apartment building and duplex owners who live in one of the units or single-family homeowners who rent a room(s) to a tenant(s) must do two calculations to figure the tax they can claim and base their credit on the **lower** amount. First, subtract 20 percent of the rent collected from the tax claimed for credit. Second, reduce the tax claimed for credit by the amount of tax claimed as rental expense on your U.S. 1040.

For example, your home has an upstairs apartment that is rented to a tenant for \$395 a month. Total property taxes on your home are \$2,150. Of this amount, \$858 is claimed as rental expense. The calculations are as follows:

**Step 1:**

$\$395 \times 12 = \$4,740$  annual rent  
 $\$4,740 \times .20 = \$948$  taxes attributable to the apartment  
 $\$2,150$  eligible taxes -  $\$948 = \$1,202$  taxes attributable to owner's homestead

**Step 2:**

$\$2,150$  total taxes -  $\$858$  taxes claimed as a business deduction =  $\$1,292$  taxes attributable to homestead

The owner's taxes that can be claimed for credit are \$1,202, the smaller of the two computations.

**Farmers.** Include farmland taxes in your property tax credit claim if any of the following conditions apply:

- If your gross receipts from farming are greater than your household income, you can claim all of your farmland taxes including taxes on unoccupied farmland. Do **not** include taxes on farmland that is not adjacent or contiguous to your home and that you rent or lease to another person.
- If gross receipts from farming are less than your household income and you have lived in your home **more** than 10 years, you can claim the taxes on your home and the farmland adjacent and contiguous to your home.
- If gross receipts from farming are less than your household income and you have lived in your home **less** than 10 years, you may claim the taxes on your home and the five acres of farmland adjacent and contiguous to your home.

You may **not** claim **rent paid** for vacant farmland when computing your property tax credit claim.

Include any farmland preservation tax credit in your household income. Enter the amount of credit you received in 2005 on line 18 or include it in net farm income on line 16.

Homestead property tax credits are **not** included in household income. If you included this amount in your taxable farm income, subtract it from household income.

---

### Rent That Can Be Claimed for Credit

You must be under a lease or rental contract to claim rent for credit. In most cases, 20 percent of rent paid is considered property tax that can be claimed for credit. The following are exceptions:

- If you live in housing on which **service fees** are paid instead of taxes, 10 percent of your rent can be claimed for credit. If the landlord says your share is less than 10 percent, use the amount the landlord gives you.
- If your housing is **exempt** from property tax and no service fee is paid, you are **not** eligible for credit. This includes university- or college-owned housing.

- If your **housing costs are subsidized**, base your claim on the amount you pay. Do **not** include the federal subsidy amount.

- If you are a **Mobile home park resident**, claim the \$3 per month specific tax plus 20 percent of the balance of rent paid.

- If you are a **cooperative housing corporation resident member**, claim your share of the property taxes on the building. If you live in a cooperative where residents pay rent on the land under the building, you may also claim 20 percent of that land rent. (Do **not** take 20 percent of your total monthly payment.)

- When you pay **room and board in one fee**, you must also determine your tax to claim for credit based on square footage. For example, you pay \$750 a month for room and board. You occupy 600 square feet of a 62,000 square foot apartment building. The landlord pays \$54,000 in taxes per year.

**Step 1:**  $600/62,000 = .0097$

**Step 2:**  $\$54,000 \times .0097 = \$524$  taxes you can claim for credit

---

### Amending Your Claim

Use Form MI-1040X and attach a copy of your corrected Form MI-1040CR-2 claim. You must do this within four years of the due date of your original income tax return.

---

### If You Moved in 2005

**Residents** who temporarily lived outside Michigan may qualify for a credit if Michigan remained their state of domicile. Personal belongings and furnishings must have remained in the Michigan homestead **and** the homestead must **not** have been rented or sublet during the temporary absence. (See the definition of domicile on page 3.)

**If you bought or sold your home**, you must prorate your taxes. Complete lines 31-41 to determine taxes that can be claimed for credit. Use only the taxes levied in 2005 on each Michigan homestead, then prorate those taxes based on the days of occupancy. Do **not** include taxes on out-of-state property.

---

## Married During 2005

Complete lines 31-41 to prorate taxes for the period of time each spouse occupied his or her home. Complete lines 42-53 if one spouse rented part of the year. Combine each spouse's share of taxes or rent for the period of time he or she lived in separate homesteads. Then add the prorated share of taxes or rent for the time you lived together in your marital home. Write "Married in 2005" and the date of your marriage next to line 41. This applies only to homes located in Michigan and to couples who married during 2005.

---

## Part-year Residents

If you lived in Michigan at least six months during the year, you may be entitled to a partial credit. You must include all income received in Michigan household income. Complete lines 31-41 to determine the taxes eligible to be claimed for credit on your Michigan homestead.

---

## Residents of Nursing Homes and Other Adult Care Homes

If you are a resident of a nursing home, adult foster care home or home for the aged, file Form MI-1040CR to obtain the maximum credit you are entitled to. The form and instructions for filing are in the *2005 Michigan Individual Income Tax Forms and Instructions* booklet. To obtain the booklet, see page 2.

---

## Deceased Claimant's Credit

The estate of a taxpayer who died in 2005 (or 2006 before filing a claim) may be entitled to a credit for 2005. The surviving spouse, other authorized claimant or personal representative can claim this credit. Use the deceased's Social Security number and the personal representative's address. If taxpayer died after December 31, 2004, enter the date of death in the "Deceased Taxpayers" box on the bottom of page 2.

The **surviving spouse** may file a joint claim with the deceased. Enter both names and Social Security numbers on the form, and write "DECD" after the

deceased's name. Sign the return and write "filing as surviving spouse" in the deceased's signature block. Enter the date of death in the "Deceased Taxpayers" box on the bottom of page 2. Include the deceased's income in household income. See the "Deceased Taxpayers Chart of Examples," page 10, example A.

If filing as a **personal representative** or **claimant** to the refund of a single deceased taxpayer(s), you must attach a *Statement of Person Claiming Refund Due a Deceased Taxpayer* (U.S. 1310) or *Michigan Claim for Refund Due a Deceased Taxpayer* (MI-1310). Enter the deceased's name in the Filer's Name field and the representative's or claimant's name and title in the Spouse's Name field. See the "Deceased Taxpayers Chart of Examples," page 10, examples B or C. A claimant must prorate to the date of death as noted in the following paragraph.

The **personal representative** or **claimant** claiming a credit for a single deceased person or on a jointly filed credit if both filers became deceased during the 2005 tax year, must prorate taxes to the date of death. Complete lines 33-41 to prorate the property taxes or lines 42-53 if taxpayer paid rent. Annualize household income. (See the instructions for line 30 on page 9.) Attach a copy of the tax bills or rent receipts. If filing as a **personal representative** or **claimant** of a deceased taxpayer(s) for a **jointly** filed return, you must attach a *Statement of Person Claiming Refund Due a Deceased Taxpayer* (U.S. 1310) or *Michigan Claim for a Refund Due a Deceased Taxpayer* (MI-1310). Enter the names of the deceased persons in the Filer's and Spouse's Name fields and the representative's or claimant's name, title and address in the Home Address field. See "Deceased Taxpayer Chart of Examples," page 10, examples D or E.

---

## Separated and Filing a Joint Return With Your Spouse

Your claim must be based on the tax or rent for 12 months on only one home. The household income must be the

combined income of both spouses for the entire year.

---

## Filing Separate Federal and State Returns and Maintaining Separate Homesteads

You may each claim a credit. Each credit is based on the individual taxes or rent and individual income for each person.

---

## Separated or Divorced in 2005

Figure your credit based on the taxes you paid together before your separation plus taxes you paid individually after your separation. Attach a schedule showing your computation.

**Example:** Bob and Susan separated on October 2, 2005. The annual taxes on the home they owned were \$1,860. Susan continued to live in the home, and Bob moved to an apartment on October 2 and paid \$350 per month rent for the rest of the year. Susan earned \$20,000 and Bob earned \$25,000. They lived together for 274 days.

**Step 1:** Calculate the prorated income for each spouse for the 274 days they lived together. Divide each spouse's total income by 365 days then multiply that figure by 274.

Susan (\$20,000/365) x 274 = \$15,014  
Bob (\$25,000/365) x 274 = \$18,767

**Step 2:** Add both prorated incomes together to determine the total income for the time they lived together.

\$15,014 + \$18,767 = \$33,781

**Step 3:** Divide each individual's prorated share of income by the total income from Step 2 to determine the percentage of income attributable to each.

Susan \$15,014/\$33,781 = 44%  
Bob \$18,767/\$33,781 = 56%

**Step 4:** Calculate the prorated taxes eligible for credit for the time they lived together. Divide the \$1,860 by 365 days then multiply by 274 days.

(\$1,860/365) x 274 = \$1,396

**Step 5:** Calculate each individual's share of the prorated taxes. Multiply \$1,396 by the percentages determined in Step 3.

Susan \$1,396 x 44% = \$614  
Bob \$1,396 x 56% = \$782

Enter these amounts on line 36, column A, of your MI-1040CR-2. Then complete lines 37-40.

Susan uses lines 33-40, column B, to determine her share of taxes for the remaining 91 days. Bob uses lines 42-52 to determine his share of rent. Each completes the remaining lines of the MI-1040CR-2 or MI-1040CR according to the form instructions.

---

### Married, Filing Separately

Spouses who file separate Michigan income tax returns and share a household are entitled to only one property tax credit. Complete the property tax credit claim jointly and include income from both spouses in household income. Divide the credit as you wish. If each spouse claims a portion of the credit, attach a copy of the claim showing each spouse's share of the credit to each income tax return.

Enter your portion of the credit on line 33 of Form MI-1040.

---

### Single Adults Sharing a Home

When two or more single adults share a home, each may file a credit claim if each has contracted to pay rent or owns a share of the home. Each adult should file an individual claim based on his or her household income and prorated share of taxes or rent paid.

---

## Line-By-Line Instructions for Form MI-1040CR-2

---

Lines not listed are explained on the form.

**Lines 1, 2 and 3:** Enter your name(s), address and Social Security number(s). If you are married filing separate claims, enter both Social Security numbers but do **not** enter your spouse's name.

**Line 4:** See pages 15 and 16.

**Line 5:** If you and your spouse had a different residency status, check the box that applies to each spouse.

---

### Property Tax and Household Income

If you bought or sold your home or if you are a part-year resident, go to line 31 of Form MI-1040CR-2. Renters, go to line 42 of Form MI-1040CR-2.

Include all taxable and nontaxable income you and your spouse received in 2005. If your family lived in Michigan and one spouse earned wages outside Michigan, include the income earned out-of-state in your household income. (See "Who May Claim a Property Tax Credit" on page 3 and "Household Income" on page 4.)

**Line 8:** If you own your homestead, enter the taxable value of your homestead from your 2005 property tax statement or assessment notice. If you do not know your taxable value, ask your local treasurer. Farmers should include the taxable value on all land that qualifies for this credit.

If you rent your homestead, you must complete Part 2 to determine the taxable value of your homestead. You will need to know the total millage rate levied by your city or township. If you do not know the rate, contact your local treasurer.

**Line 9:** Read "Property Taxes That Can Be Claimed for Credit" on page 4 before you complete this line.

**Line 10:** Divide your taxable value allowance by the taxable value of your home to determine your percentage of tax relief. See example on page 10.

**Line 12:** Enter all compensation received as an employee. Include strike pay, supplemental unemployment benefits (SUB pay), sick pay or long-term disability benefits, including income protection insurance and any other amounts reported to you on Form W-2.

**Line 14:** Enter the total of the amounts from your U.S. *Schedule C* (business income or loss), 4797 (other gain or loss) and *Schedule E* (rents, royalties, partnerships, S corporations, estates and trusts). Include amounts from sources outside Michigan. **Attach these schedules to your claim.**

**Line 15:** Enter all annuity, retirement pension and IRA benefits and the name of the payer. This should be the taxable amount shown on your U.S. *1099-R*. If no taxable amount is shown on your

U.S. *1099-R*, use the amount required to be included in AGI. Enter zero if all of your distribution is from your contributions made with income previously included in AGI. Include reimbursement payments such as an increase in a pension to pay for Medicare charges. Also include the total amount of any lump sum distribution including amounts reported on your U.S. *4972*. Do not include recoveries of after-tax contributions or amounts rolled over into another plan (amounts rolled over into a Roth IRA must be included to the extent included in AGI).

You must include any part of a distribution from a Roth IRA that exceeds your total contributions to the Roth IRA regardless of whether this amount is included in AGI. Assume that all contributions to the Roth IRA are withdrawn first. **Note:** Losses from Roth IRAs cannot be deducted.

**Line 16:** Enter the amount from U.S. *Schedule F* (farm income or loss). Attach *Schedule F*.

**Line 17:** Enter net capital gains and losses. This is the total of short- and long-term gains, less short- and long-term losses from your U.S. *Schedule 1040D*, line 16 (for gains) or line 21 (for losses--cannot exceed \$3,000). Include gains realized on the sale of your residence regardless of your age or whether or not these gains are exempt from federal income tax.

**Line 18:** Enter alimony received and other taxable income. Describe other taxable income. This includes:

- Awards, prizes, lottery, bingo and other gambling winnings over \$300 (see “Household income does NOT include:” on page 4).
- Farmland Preservation Tax Credits if not included in farm income on line 16.

**Line 19:** Enter your Social Security, Supplemental Security Income (SSI) and Railroad Retirement benefits. Include death benefits and amounts received for minor children or other dependent adults who live with you. Report the amount actually received. Do **not** include the amount deducted for Medicare.

**Line 20:** Enter child support and all care payments received as a foster parent. **Note:** If you received a *2005 Child Support Year-End Statement* (FEN-851) showing child support payments paid to the Friend of the Court, enter the child support portion here and attach a copy of the statement. Also see line 24.

**Line 22:** Enter other nontaxable income. This includes:

- Compensation for damages to character or for personal injury or sickness
- An inheritance (except an inheritance from your spouse)
- Proceeds of a life insurance policy paid on the death of the insured (except benefits from a policy on your spouse).
- Death benefits paid by or on behalf of an employer
- The value over \$300 in gifts of cash, merchandise or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) from parents, relatives or friends
- Minister’s housing allowance
- Amounts paid directly to you as a scholarship, stipend, grant or GI bill benefits
- Reimbursements from dependent care and/or medical care spending accounts.

Also include such payments made on your behalf except government

payments made directly to an educational institution or subsidized housing project.

**Line 23:** Enter workers’ compensation benefits, service-connected disability compensation and pension benefits from the Veterans Administration. Veterans receiving retirement benefits should enter the benefits on line 15.

**Line 24:** Enter the total payments made to your household by the DHS and all other public assistance payments. Your *2005 Client Annual Statement* (DHS-1241AX) mailed by DHS in January 2006 will show your total DHS payments. Your statement(s) may include the following: FIP assistance, State Disability Assistance (SDA), Refugee Assistance, Repatriate Assistance and vendor payments for shelter, heat and utilities. **Note:** If you received a *2005 Child Support Year-End Statement* (FEN-851), subtract the amount of child support payments entered on line 20 from the total DHS payments and enter the difference here.

**Line 26:** Enter total adjustments from your U.S. 1040, line 36, or U.S. 1040A, line 20. Identify any adjustments to income. These adjustments reduce household income and include the following:

- Educator expenses
- Certain business expenses of reservists, performing artists and fee-basis government officials (U.S. 2106 or U.S. 2106EZ)
- Payment to SEP, SIMPLE or qualified plans
- Student loan interest deduction
- Medical savings account deduction
- Health savings account deduction
- Moving expenses into or within Michigan
- Tuition and fees deduction
- Deduction for self-employment tax
- Self-employed health insurance deduction
- Forfeited interest penalty for premature withdrawal
- Alimony paid
- Domestic production activities deduction

- Any other adjustments to gross income included on line 36 of your 2005 U.S. 1040.

Also enter the amount of a net operating loss (NOL) deduction. **Note:** A deduction for a carryback or carryforward of an NOL cannot exceed federal modified taxable income. Attach your *Application for a Net Operating Loss Refund* (Form MI-1045).

**Line 27:** Enter medical insurance or HMO premiums you paid for yourself and your family (**not Medicare**). Include medical insurance premiums paid through post-tax payroll deduction. Include the portion of auto insurance paid for medical coverage. Do **not** include insurance premiums deducted on line 26 or premiums paid for income protection and long-term care insurance or amounts paid through pre-tax payroll.

**Line 29:** HOUSEHOLD INCOME is used only to compute your credit. Taxpayers with household income over \$82,650 are **not** eligible for a credit in any category.

### Credit Proration for FIP/DHS Benefit Recipients

If you received FIP assistance or other DHS benefits in 2005, prorate your credit to reflect the ratio of income from other sources to your total household income. Do not include amounts paid directly to the landowner on your behalf by a government agency. To prorate your credit, complete your Form MI-1040CR-2, lines 1-29 first, then use the information from your Form MI-1040CR-2 to complete the worksheet below.

#### FIP/DHS Benefits Worksheet

- Amount from line 24  
(FIP and other DHS benefits) \_\_\_\_\_
- Amount from line 29  
(Household Income)..... \_\_\_\_\_
- Subtract line A from line B. \_\_\_\_\_
- Divide line C by line B  
and enter percentage here .... \_\_\_\_\_
- Amount from line 11  
(maximum \$1,200) ..... \_\_\_\_\_
- Multiply line E by line D.  
**Enter here and carry amount  
to your MI-1040CR-2, line 30** \_\_\_\_\_



## Your Credit

**Line 30:** Enter the amount below that applies to you (maximum \$1,200).

- FIP and DHS recipients, enter amount from the worksheet, page 8.
- Taxpayers who have household income over \$82,650 are **not** eligible for a credit in any category. The computed credit (line 11) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that your household income exceeds \$73,650. If you are filing a part-year return (for a deceased taxpayer or a part-year resident), you must annualize the household income to determine if the credit reduction applies. If the annualized income is more than \$73,650, enter annualized income on line 29 of Form MI-1040CR-2. If the annualized household income is less than \$73,650, no reduction is necessary. Then use **actual** household income attributable to Michigan on line 29. A surviving spouse filing a joint claim does **not** have to annualize the deceased spouse's income.

**To annualize income (project what it would have been for a full year):**

**Step 1:** Divide 365 by the number of days the claimant lived or was a Michigan resident in 2005.

**Step 2:** Multiply the answer from step 1 by the claimant's household income (line 29). The result is the annualized income.

## Renters (Veterans Only)

See "Rent That Can Be Claimed for Credit" on page 5.

**Line 42:** If you rented a Michigan homestead subject to local property taxes, enter the street number and name, city, landowner's name and address, number of months rented, rent paid per month and total rent paid. Do this for each Michigan homestead rented during 2005. If you need more space, attach an additional sheet. Do **not** include more than 12 months' rent. Do **not** include amounts paid directly to the landowner on your behalf by a

government agency, unless payment is made with money withheld from your benefit.

**IMPORTANT:** If you rented your Michigan homestead(s) for the entire year, complete lines 42-46. If you rented your Michigan homestead(s) for part of the year, complete lines 42-53.

## When You Have Finished

### ✍ Sign your return

Review your claim to make sure your name(s), Social Security number(s), address and all other important information are on the claim.

Your tax preparer must include the name and address of the firm he or she represents and preparer tax identification number, federal employer identification number or Social Security number. Check the box to indicate if Treasury may discuss your claim with your preparer.

### Attachments

Assemble your claim and attachments in the following order and staple in the upper-left corner.

- Farmland credit (MI-1040CR-5)
- Schedule CR-5
- Property tax credit (MI-1040CR-2)
- Home heating credit (MI-1040CR-7)
- Qualified Adoption Expenses (MI-8839)

If you are also filing Form MI-1040, assemble your returns and attachments according to the instructions in the MI-1040 booklet.

See "Where to Mail Your Claim" on page 3. Keep a copy of this form and all supporting documents for six years.

## Direct Deposit

First check with your financial institution to:

- Ensure it will accept direct deposit.
- Obtain the correct Routing Number (RTN) and Account Number.
- If applicable, verify that it will allow a joint refund to be deposited into an individual account.

If we are unable to honor your request for direct deposit, we will send you a check.

**a. Routing Number.** Enter the nine-digit RTN. The RTN is usually found between the symbols |: and |: on the bottom of your check (see check sample below). The first two digits must be 01 through 12 or 21 through 32.

**b. Account Type.** Check the box for checking or savings.

**c. Account Number.** Enter your bank account number up to 17 characters (both numbers and letters). The account number is usually found immediately to the right of the RTN on the bottom of your check (see check sample below). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave unused boxes blank. Do not include the check number.

Richard and Cindy Jones 123 Main Street Anytown, MI 49111		Date: _____	
<b>ANYTOWN BANK</b> Anytown, MI 49111		1800	
		Dollars	
Routing Number		Account Number	
: 270000065  :		3000000915 " • 01800	

**Do not include check number**

## DECEASED TAXPAYER CHART OF EXAMPLES

(See instructions, page 6.)

### A. Joint Filers with Surviving Spouse

1. Filer's First Name	M.I.	Last Name	
John	A	Brown	DECD
If a Joint Return, Spouse's First Name	M.I.	Last Name	
Jane	C	Brown	

### D. Joint Filers with Personal Representative

1. Filer's First Name	M.I.	Last Name	
John	A	Brown	EST OF
If a Joint Return, Spouse's First Name	M.I.	Last Name	
Jane	C	Brown	EST OF
Home Address (No., Street, P.O. Box or Rural Route)			
John H. Jones	REP	123 Main St.	

### B. Single Filer with Personal Representative

1. Filer's First Name	M.I.	Last Name	
John	A	Brown	EST OF
If a Joint Return, Spouse's First Name	M.I.	Last Name	
Sam	W	Jones	REP

### E. Joint Filers with Claimant

1. Filer's First Name	M.I.	Last Name	
John	A	Brown	DECD
If a Joint Return, Spouse's First Name	M.I.	Last Name	
Jane	C	Brown	DECD
Home Address (No., Street, P.O. Box or Rural Route)			
John H. Jones	CLAIMANT	123 Main St.	

### C. Single Filer with Claimant

1. Filer's First Name	M.I.	Last Name	
John	A	Brown	DECD
If a Joint Return, Spouse's First Name	M.I.	Last Name	
John	P	Jones	CLAIMANT

## TABLE 1 - VETERANS AND BLIND STATUS AND TAXABLE VALUE ALLOWANCE (TVA)

Filing Status	Percent of Disability	TVA
A. Blind (if each spouse is blind, the TVA is \$7,000) .....		\$3,500
B. Veteran with service-connected disability (or his/her surviving spouse) .....	10-50% .....	3,500
	60-80% .....	4,000
	90 - 100% .....	4,500
C. Surviving spouse of veteran deceased in service .....		4,500
D. Active military, pensioned veteran or his/her surviving spouse .....		3,500
E. Surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II or World War I ...		2,500

## CREDIT COMPUTATION EXAMPLES

To calculate your credit, first divide the allowance from Table 1 above by the taxable value of your homestead. The result is a percentage. Multiply this percentage by the property taxes levied on your homestead to arrive at your credit (maximum \$1,200).

**Homeowner's example:** You are a 90 percent disabled veteran, age 66, with household income of \$20,000. Your home has a taxable value of \$15,000 and the property tax is \$750. As a disabled veteran your taxable value allowance (TVA) from Table 1 above is \$4,500. Compute the credit as follows:

\$4,500 TVA (from Table 1) / \$15,000  
30% refundable (.30)  
\$750 property taxes x .30 = \$ 225 credit

**Renter's example:** The taxable value of the rented homestead is determined by multiplying your rent by 20 percent and dividing the

result by the millage rate on the homestead. For example, you are a pensioned veteran and rent your home for \$395 per month. Your local assessor tells you the millage rate for your home is 56 mills (.056 or \$56 for every \$1,000 of taxable value). Compute the credit as follows:

\$395 monthly rent x 12 = \$4,740 yearly rent  
\$4,740 x .20 = \$948 taxes attributable to rent  
\$948 / .056 (millage rate) = \$16,929 (taxable value)  
\$3,500 TVA (from Table 1) / \$16,929 (taxable value) =  
20.67% (.2067) refundable  
\$948 property taxes x .2067 = \$196 credit

**Reminder:** Blind people who rent their homestead do **not** qualify for credit on Form MI-1040CR-2 and should file as blind and permanently disabled persons on Form MI-1040CR.

The form contained in this book (pages 11 - 14) is **posted separately**. Select and print the form.

**Forms**

**Page No.**

**MI-1040CR-2, Homestead Property Tax Credit**

**Claim for Veterans and Blind People ..... 11-14**



# School District Code List (See Form MI-1040CR-2, line 4.)

Michigan public school districts are listed alphabetically with code number to the left of the names. When more than one district has the same name, the city name in parentheses helps you choose the right district. **Residents:** Choose the code for the district where you lived December 31, 2005. Call your local assessor or treasurer if you do not know your school district name. **Nonresidents:** Enter "10000" in the code box.

31020 Adams Twp.	31030 Calumet	40060 Excelsior (1)	63220 Huron Valley
46020 Addison	30010 Camden Frontier	68030 Fairview	58070 Ida
46010 Adrian	74040 Capac	63200 Farmington	44060 Imlay City
58020 Airport	25080 Carman-Ainsworth	18020 Farwell	82080 Inkster
79010 Akron Fairgrove	55010 Carney Nadeau	03050 Fennville	16050 Inland Lakes
05010 Alba	79020 Caro	25100 Fenton	34010 Ionia
13010 Albion	73030 Carrollton	63020 Ferndale	34360 Ionia Twp. (2)
01010 Alcona	59020 Carson City Crystal	50090 Fitzgerald	22010 Iron Mountain
74030 Algonac	76070 Carsonville-Pt. Sanilac	82180 Flat Rock	27020 Ironwood
03030 Allegan	32030 Caseville	25010 Flint	52180 Ishpeming
82020 Allen Park	79030 Cass City	25120 Flushing	29060 Ithaca
70040 Allendale	14010 Cassopolis	40020 Forest Area	38170 Jackson
29010 Alma	41070 Cedar Springs	41110 Forest Hills	58080 Jefferson Sch.-Monroe Co.
44020 Almont	50010 Centerline	36015 Forest Park	70175 Jenison
04010 Alpena	05035 Central Lake	19070 Fowler	69030 Johannesburg-Lewiston
50040 Anchor Bay	59125 Central Montcalm	47030 Fowlerville	30030 Jonesville
81010 Ann Arbor	75030 Centreville	73190 Frankenmuth	39010 Kalamazoo
06010 Arenac Eastern	15050 Charlevoix	10025 Frankfort-Elberta	51045 Kaleva Norman Dickson
50050 Armada	23030 Charlotte	50100 Fraser	40040 Kalkaska
07010 Arvon Twp.	31050 Chassell Twp.	73200 Freeland	25110 Kearsley
29020 Ashley	16015 Cheboygan	53030 Free Soil	41140 Kelloggsville
13050 Athens	81040 Chelsea	62040 Fremont	41145 Kenowa Hills
25130 Atherton	73110 Chesaning Union	61080 Fruitport	41150 Kent City
60010 Atlanta	54025 Chippewa Hills	29050 Fulton	41160 Kentwood
06020 Au Gres Sims	50080 Chippewa Valley	39050 Galesburg Augusta	28090 Kingsley
02010 AuTrain-Onota	32040 Church	11160 Galien Twp.	79080 Kingston
63070 Avondale	18010 Clare	82050 Garden City	07040 L'Anse
32010 Bad Axe	63090 Clarenceville	69020 Gaylord	50140 L'Anse Creuse
43040 Baldwin	63190 Clarkston	25070 Genesee	78040 Laingsburg
80020 Bangor	63270 Clawson	72010 Gerrish Higgins	57020 Lake City
80240 Bangor Twp. (8) (Bangor)	39020 Climax Scotts	82290 Gibraltar	25200 Lake Fenton
09030 Bangor Twp. (Bay City)	46060 Clinton	21025 Gladstone	31130 Lake Linden Hubbell
07020 Baraga Twp.	50070 Clintondale	26040 Gladwin	63230 Lake Orion
21090 Bark River Harris	25150 Clio	45010 Glen Lake	32050 Laker Schools
19100 Bath	12010 Coldwater	03440 Glenn	50120 Lake Shore (St. Clair Shores)
13020 Battle Creek	56030 Coleman	80110 Gobles	11030 Lakeshore
09010 Bay City	32260 Colfax Twp. (1F)	41120 Godfrey Lee	(Stevensville, Berrien Co.)
37040 Beal City	11330 Coloma	41020 Godwin Heights	13090 Lakeview (Battle Creek)
51020 Bear Lake	75040 Colon	25050 Goodrich	59090 Lakeview (Lakeview)
15010 Beaver Island	38040 Columbia	25030 Grand Blanc	50130 Lakeview (St. Clair Shores)
26010 Beaverton	39030 Comstock	70010 Grand Haven	25280 Lakeville
58030 Bedford	41080 Comstock Park	23060 Grand Ledge	34090 Lakewood
25240 Beecher	38080 Concord	41010 Grand Rapids	63280 Lamphere
34080 Belding	70500 Constantine	41130 Grandville	33020 Lansing
05040 Bellaire	70120 Coopersville	62050 Grant	44010 Lapeer
23010 Bellevue	78100 Corunna	42030 Grant Twp. (2)	80130 Lawrence
25060 Bendle	80040 Covert	38050 Grass Lake	80140 Lawton
25230 Bentley	20015 Crawford AuSable	59070 Greenville	45020 Leland
11010 Benton Harbor	82230 Crestwood	82300 Grosse Ile Twp.	49040 Les Cheneaux
10015 Benzie County Central	76080 Croswell Lexington	82055 Grosse Pointe	33100 Leslie
63050 Berkley	33040 Dansville	39065 Gull Lake	81070 Lincoln
34140 Berlin Twp. (3)	25140 Davison	52040 Gwinn	82090 Lincoln Park
11240 Berrien Springs	20015 Dearborn	11670 Hagar Twp. (6)	25250 Linden
27010 Bessemer	82040 Dearborn Heights (7)	35020 Hale	30040 Litchfield
21065 Big Bay De Noc	80050 Decatur	03100 Hamilton	24030 Littlefield
62470 Big Jackson	76090 Deckerville	82060 Hamtramck	82095 Livonia
54010 Big Rapids	46070 Deerfield	31010 Hancock	41170 Lowell
73170 Birch Run	08010 Delton-Kellogg	38100 Hanover Horton	53040 Ludington
63010 Birmingham	17050 Detour	32060 Harbor Beach	49110 Mackinac Island
46040 Blissfield	82010 Detroit	24020 Harbor Springs	16070 Mackinaw City
63080 Bloomfield Hills	19010 DeWitt	13070 Harper Creek	46090 Madison (Adrian)
32250 Bloomfield Twp. (7F) (Huron Co.)	81050 Dexter	82320 Harper Woods	63140 Madison (Madison Hts.)
80090 Bloomingdale	31100 Dollar Bay-Tamarack City	18060 Harrison	05070 Mancelona
49020 Bois Blanc Pines	14020 Dowagiac Union	64040 Hart	81080 Manchester
15020 Boyne City	44050 Dryden	80120 Hartford	51070 Manistee
15030 Boyne Falls	58050 Dundee	47060 Hartland	77010 Manistique
63180 Brandon	78030 Durand	33060 Haslett	83060 Manton
11210 Brandywine	74050 East China	08030 Hastings	23065 Maple Valley
29040 Breckenridge	50020 East Detroit	63130 Hazel Park	14050 Marcellus
22030 Breitung Twp.	41090 East Grand Rapids	73210 Hemlock	67050 Marion
73180 Bridgeport-Spaulding	38090 East Jackson	62060 Hesperia	13095 Mar Lee
11340 Bridgman	15060 East Jordan	82070 Highland Park	76140 Marlette
47010 Brighton	33010 East Lansing	60020 Hillman	52170 Marquette
17140 Brimley	34340 Easton Twp. (6)	30020 Hillsdale	13110 Marshall
46050 Britton Macon	23050 Eaton Rapids	70020 Holland	03060 Martin
12020 Bronson	11250 Eau Claire	63210 Holly	74100 Marysville
76060 Brown City	82250 Ecorse	33070 Holt	58090 Mason (Erie)
11310 Buchanan	14030 Edwardsburg	61120 Holton	33130 Mason (Ingham Co.)
28035 Buckley	05060 Elk Rapids	13080 Homer	53010 Mason County Central
73080 Buena Vista	32050 Elkton-Pigeon-Bay Port Laker	03070 Hopkins	(Scottville)
56020 Bullock Creek	05065 Ellsworth	72020 Houghton Lake	53020 Mason County Eastern (Custer)
75020 Burr Oak	31070 Elm River Twp.	31110 Houghton-Portage	80150 Mattawan
02020 Burt Twp.	49055 Engadine	47070 Howell	79090 Mayville
78020 Byron	21010 Escanaba	46080 Hudson	57030 McBain
41040 Byron Center	09050 Essexville Hampton	70190 Hudsonville	
83010 Cadillac	67020 Ewart	82340 Huron	
41050 Caledonia	66045 Ewen-Trout Creek		

**Review this label.** If the information is correct, place the label in the address block on your tax return. **If any information is incorrect, do not use this label.** Write the correct information on the return. If you use a tax preparer, take this book to your preparer and ask him or her to use this label. Using this label will help shorten the processing time of your return.

82045	Melvindale North Allen Park	64070	Pentwater	55120	Stephenson
74120	Memphis	78080	Perry	33200	Stockbridge
75060	Mendon	24070	Petoskey	75010	Sturgis
55100	Menominee	19125	Pewamo - Westphalia	58100	Summerfield
56050	Meridian	17090	Pickford	02080	Superior Central
73230	Merrill	47080	Pinckney	45050	Suttons Bay
83070	Mesick	09090	Pinconning	73255	Swan Valley
38120	Michigan Center	67055	Pine River	25180	Swartz Creek
21135	Mid Peninsula	30060	Pittsford	48040	Tahquamenon
56010	Midland	03010	Plainwell	35030	Tawas
81100	Milan	82100	Plymouth Canton	82150	Taylor
79100	Millington	63030	Pontiac	46140	Tecumseh
68010	Mio Au Sable	32130	Port Hope	13130	Tekonsha
61060	Mona Shores	74010	Port Huron	08050	Thornapple Kellogg
58010	Monroe	39140	Portage	75080	Three Rivers
59045	Montabella	34110	Portland	28010	Traverse City
61180	Montague	71060	Posen	82155	Trenton
25260	Montrose	23090	Pottersville	59080	Tri County (Sand Lake)
49070	Moran Twp.	52100	Powell Twp.	63150	Troy
46100	Morenci	12040	Quincy	32170	Ubly
54040	Morley Stanwood	21060	Rapid River	13135	Union City
78060	Morrice	61210	Ravenna	79145	Unionville Sebewaing
50160	Mt. Clemens	30070	Reading	50210	Utica
25040	Mt. Morris	82110	Redford Union	82430	Van Buren
37010	Mt. Pleasant	67060	Reed City	50220	Van Dyke
02070	Munising	79110	Reese	69040	Vanderbilt
61010	Muskegon	61220	Reeths Puffer	38020	Vandercook Lake
61020	Muskegon Heights	52110	Republic Michigamme	79150	Vassar
38130	Napoleon	50180	Richmond	32650	Verona Twp. (1F)
52090	Negaunee	82120	River Rouge	59150	Vestaburg
11200	New Buffalo	11033	River Valley	39170	Vicksburg
50170	New Haven	82400	Riverview	27070	Wakefield-Marenisco
78070	New Lothrop	63260	Rochester	30080	Waldron
62070	Newaygo	41210	Rockford	64090	Walkerville
52015	N.I.C.E. (Ishpeming)	71080	Rogers City	63290	Walled Lake
11300	Niles	50190	Romeo	50230	Warren
30050	North Adams - Jerome	82130	Romulus	50240	Warren Woods
44090	North Branch	50030	Roseville	63300	Waterford
55115	North Central	63040	Royal Oak	27080	Watersmeet Twp.
22045	North Dickinson Co.	17110	Rudyard	11320	Watervliet
32080	North Huron	73010	Saginaw City	33215	Waverly
61230	North Muskegon	73040	Saginaw Twp.	03040	Wayland Union
45040	Northport	81120	Saline	82160	Wayne-Westland
41025	Northview	46130	Sand Creek	33220	Webberville
82390	Northville	76210	Sandusky	52160	Wells Twp.
38140	Northwest	34120	Saranac	63160	West Bloomfield
22025	Norway Vulcan	03080	Saugatuck	65045	West Branch-Rose City
75100	Nottawa	17010	Sault Ste. Marie	36025	West Iron County
63100	Novi	39160	Schoolcraft (Kalamazoo Co.)	70070	West Ottawa
63250	Oak Park	64080	Shelby	38010	Western
61065	Oakridge	37060	Shepherd	82240	Westwood
33170	Okemos	32610	Sigel Twp.-Adams (3) (Bad Axe)	25210	Westwood Heights
23080	Olivet	32620	Sigel Twp. (4)	62090	White Cloud
71050	Onaway	32630	Sigel Twp. (6)	75070	White Pigeon
23490	Oneida Twp. (3)	11830	Sodus Twp. (5)	66070	White Pine
51060	Onkama	80010	South Haven	17160	Whitefish
46110	Onsted	50200	South Lake	58110	Whiteford
66050	Ontonagon	63240	South Lyon	61240	Whitehall
61190	Orchard View	82140	South Redford	81140	Whitmore Lake
35010	Oscoda	63060	Southfield	35040	Whittemore Prescott
03020	Otsego	82405	Southgate	33230	Williamston
19120	Ovid Elsie	41240	Sparta	81150	Willow Run
32090	Owendale Gagetown	70300	Spring Lake	16100	Wolverine
78110	Owosso	38150	Springport	82365	Woodhaven-Brownstown
63110	Oxford	73240	St. Charles	82170	Wyandotte
34040	Palo	49010	St. Ignace	41026	Wyoming
39130	Parchment	19140	St. Johns	74130	Yale
80160	Paw Paw	11020	St. Joseph	81020	Ypsilanti
76180	Peck	29100	St. Louis	70350	Zeeland
24040	Pellston	06050	Standish - Sterling		
13120	Pennfield	31140	Stanton Twp.		

## Treasury Offices

Commonly used forms are available at Treasury offices listed below. (Treasury office staff do not prepare tax returns.)

**DETROIT, 48202-6060**  
Cadillac Place, Suite 2-200  
3060 W. Grand Blvd.

**DIMONDALE\***  
7285 Parsons Drive  
(\*NOT a mailing address)

**ESCANABA, 49829**  
State Office Building, Room 7  
305 Ludington St.  
(open 8 - 12 only)

**FLINT, 48502**  
State Office Building, 7th Floor  
125 E. Union St.

**GRAND RAPIDS, 49503**  
State Office Building  
350 Ottawa Ave., NW

**STERLING HEIGHTS, 48314**  
41300 Dequindre Rd., Suite 200

**TRAVERSE CITY, 49684**  
701 S. Elmwood Ave.  
(open 8 - 12 only)

**Point. Click. File.**



**www.Mlfastfile.org**